Timelines, Reporting, and Recordkeeping

Overview
This section provides information on various reporting and record keeping requirements.

For USDA compliance all records <u>must</u> be retained for the current year and the three previous years **(*Provision program record retention rules differ from this standard)**. These records must be readily accessible and available for audit purposes or review by the USDA or the State agency. If a program is being audited or investigated, the records must be retained for the period in question until the audit or investigation is closed, plus three years.

Check with the business office to determine if any records need to be kept for longer than the USDA requires. If not, when closing out the current fiscal year, discard the oldest school year records, unless the district is in process of an audit. Example: when closing out 2014-2015 and starting 2015-2016, discard the records from 2011-2012, but save 2012-2013, 2013-2014, and 2014-2015. Store records by fiscal year (July 1 through June 30).

*For sponsors who are participating in Provision breakfast and/or lunch, <u>all</u> base year documentation and extension data must be kept for as long as the sponsor operates under the provision meal program <u>plus</u> three (3) additional years. Please see the Provision 2 and CEP checklists available in Download Forms.

Terminology
Benefit issuance list - A document (can be electronic or handwritten) that lists each student enrolled in the school and their school meal benefits status- free, reduced, or paid. This document must be kept confidential. Accurate maintenance of this document is a requirement of the National School Lunch Program and School Breakfast Program.

Community Eligibility Provision – A method of approving students for free meal benefits based on at least 40 percent of students in a school or school district qualifying for free meals through direct certification. All students receive meals free but nonfederal funds pay the difference in federal assistance received.

Direct certification (DC) – A method in which a child is eligible for free meals based on documentation obtained directly from the appropriate State or local agency authorized to certify that the child is a member of a household receiving assistance under SNAP, FDPIR or TAFI programs, and/or is a foster or Head Start child or is certified by the proper liaison to be a homeless, migrant, or runaway child.

Reimbursement claim – A meal or milk that was served per USDA regulations and submitted for federal reimbursement.

Provision – An alternative method of counting meals for reimbursement claims.

What are Timelines, Reporting, and Recordkeeping?

The following chart provides a summary of reporting and record keeping requirements with detailed information.

	Submitted to State Agency	Maintained and on File with Sponsor

Daily		▪ Students Free and Reduced Meal Documentation
		▪ Benefit Issuance Roster
		▪ Meal Counts
		▪ Production Records
		▪ Temperature Logs:
		    □ Prepared Menu Items
		    □ Freezers
		    □ Coolers
		    □ Storerooms

Monthly	▪ Reimbursement Claim	▪ Revenue/Expenditure Records ▪ Edit Checks (RACS) *(automated system may have this capability)*
Annually	▪ Program Renewal Documents ▪ Civil Rights Compliance Report ▪ Verification Summary Report ▪ USDA State Match Report (FICA)	▪ Civil Rights Complaint Log ▪ Verification Documentation ▪ Point of Service Counting Review (multiple POS) ▪ Food, Supplies & Equipment Bids ▪ Annual Storage Facility Self Evaluation Form ▪ Documentation of Employee Training for Civil Rights ▪ Completed After School Snack Review Forms (two reviews per site) ▪ Direct Certification Lists (updated a minimum of three times per year) ▪ Inventory (annually at a minimum)
In Perpetuity	▪ Permanent Agreement ▪ Corrective Action Plan (CAP) (as required for Review Findings)	

Reporting and Recordkeeping Requirements with Timelines

Daily Report or Action
<u>Free and Reduced Meal Documentation</u> This includes meal applications, direct certification, migrant student, foster child, and homeless

student lists that are received throughout the year. See Free and Reduced section for more details.
Benefit Issuance Roster A handwritten or POS auto generated list of students and their current meal eligibility category. Withdrawals and eligibility changes with date changed must be recorded.
Meal Counts Daily roster or POS auto generated list by serving site that shows students receiving a reimbursable meal coded by eligibility status.
Daily Production Records Records accountability to ensure reimbursable meal service. Required for every reimbursable meal planned and served (breakfast, lunch, and after school snack). Must be available prior to meal service then completed after meal service daily and kept on file. Master copies are available in the download forms section of MyIdahoCNP.
Temperature Logs Temperatures of prepared foods must be taken and recorded for compliance with food safety regulations. In addition, daily recording of temperatures of all food storage areas must be recorded. This includes all coolers, freezers, and dry storage areas.

Monthly Report or Action
Reimbursement Claim Form Sponsors request for payment for reimbursable student meals submitted in MyIdahoCNP monthly. In case of errors or changes, all claims, including revised claims, must be submitted within 60 days of the end of the claim month or sponsors may lose reimbursement.
Reimbursement Accuracy Checklist (RACS) A manual or automated edit check to be completed monthly before filling out the Reimbursement Claim Form. A manual form is required unless edit check is part of an automated POS. Not required for August and September claim. See Reimbursement Accuracy Check section for instructions and the download forms sections of MyIdahoCNP for a hardcopy of the form.

Due Date	Annual Report or Action
On or around the 1st day of school; three months after the first day of school; six months after the first day of school	Direct Certification (keep on file) Create a list of all students in the school or school district on the provided Excel template. Upload the list to the Direct Certification online system. Submit the list for matching, preferably monthly. Always check new students by adding them to the list. See Direct Certification section for more information.

Due Date	Annual Report or Action
	The Match List for public school districts is automatically generated from the Direct Certification system using the most currently uploaded list from the district. The first run of the Direct Certification List may have to be uploaded manually in order to get the newest possible list.
August 20	USDA State Match Report (FICA) (submit on-line to SDE by Business Managers) Proof that the State of Idaho has met the matching funds needed to operate Child Nutrition Programs. This report is submitted by the sponsor's Business Office to the SDE Finance Office using the SLDS Portal. Instructions for accessing the reporting application can be found on our website under the Statistics & Finance icon.
November 15	Verification Report (submit in MyIdahoCNP) *For all sponsors, including RCCI's and those on Provision 2 for breakfast and lunch.* Sponsors select a sampling method to verify the accuracy of income and other data on Free and Reduced meal applications on file as of October 1st. Results are reported by November 15th.
February 1	Point of Service Site Review (complete and keep on file) **ONLY districts with a single site and one serving line are exempt**. Monitoring form completed by sponsor to review personnel on Point of Service and meal counting process for the National School Lunch program. Only one review per monitor per day. Each cashier at each site is reviewed on a separate form. A hardcopy of the form can be found in the download forms section of MyIdahoCNP
May	Civil Rights Compliance Report (submit in MyIdahoCNP during renewal) Reports race and ethnicity of students identified by households on free or reduced meal applications on file. This report also includes questions on Civil Rights procedures and confirmation that annual employee civil rights training was provided and has been documented.
End of School Year	Inventory must be taken at least one time per fiscal year per USDA regulations.
Due dates may vary	Annual Storage Facility Self-Evaluation Form (complete and keep on file) Checklist to evaluate condition of coolers, freezers, dry storage areas and condition of supplies. A hardcopy of the form can be found in the download forms section of MyIdahoCNP. Usually completed when kitchen closes down at end of year.
Due dates may vary	After School Snack Program Review Form (complete two reviews per year

Due Date	Annual Report or Action
	and keep on file) Monitoring form completed by sponsor to review personnel on Point of Service meal counting process and the menu served at After School Snack program sites. The first review is completed within the first four weeks of beginning the snack program for the fiscal year. The second review is completed before the end of the snack program or fiscal year. A hardcopy of the form can be found in the download forms section of MyIdahoCNP.

As Needed Action
<u>Corrective Action Plan (CAP) as required for Review Findings</u> (Complete and return to the SDE) If an administrative review concludes in a CAP, a summary memo or letter will be left on the day of review detailing the necessary actions needed to comply with review findings. The CAP must be uploaded into MyIdahoCNP within 14 days or the district will be placed in stop payment status

Important Note: Reimbursement can be held if paperwork is not received by the due date.

Filing System for Child Nutrition Program Reports

Below is a suggested filing system for organizing records. This system shown is not mandatory but ensures that all the records that are required in the regulations are readily available. The system may be adapted to meet the needs of each individual SFA.

- Annual Storage Facility Self-Evaluation Form
- Applications

    - Free, reduced, denied
    - Proof of direct certification (copies of each DC list received)
    - Migrant, homeless, runaway, and foster lists signed and dated by SFA's liaison
- Benefit Issuance Lists (documenting enrolled, withdrawn and eligibility changes and date)
- Civil Rights records

    - Racial ethnic distribution of children and employees, if any
    - Complaint logs (must have a new log each year)
    - Training agenda and sign-in sheets (must be done annually)
    - Civil Rights policy or procedure (located at each site and in the office)
- Edit check forms (RACS), if not included in automated POS system
- Financial records (folder for each category)

    - Bank statements and cancelled checks
    - Claims for reimbursement with backup

- Inventories of purchased food and non-food item (amount and value)
- Copy of approved Capital Equipment requests over $5,000
- Receipts and invoices for food and supplies
- Receipts of program income
- Time sheets
- Food Production Records (in chronological order)
- Free and Reduced Price Meal Eligibility forms
- Income eligibility guidelines (current, effective July 1st each year)
- Meal counts (taken at point-of-service daily and totaled daily and monthly)
- Menus (with substitutions noted)
- Nutrient Analysis Supporting Documentation, which includes: Manufacturer's Specification Sheets, Product Formulation Statements, CN Labels, Nutrition Facts Labels, and menu analysis if analyzing menus (please date each label when pulled)
- Pest control treatment record (not required, but handy to have)
- Point of Service Review (ONLY if multiple points of service)
- Provision Documents for Base Year and all extensions (if applicable)
- All approved and denied free and reduced applications

  - Direct Certification data
  - Benefit issuance lists and changes in eligibility status
  - Verification records
  - Copy of press release (article if printed)
  - Daily and monthly meal counts
  - Attendance
  - Socioeconomic data
  - Extension authorizations
  - Claims for reimbursement
- Sanitation inspections (issued by Health Department)
- Training – Employee

  - Civil Rights Training
  - Offer versus Serve
  - Point of Service
  - Food Safety
  - Professional Standards
- Verification

  - Copy of original applications
  - Copy of letters that were sent
  - Proof of income documentation received
- Wellness Policy

Important Note: All items related to the program need to be kept for the current year plus three years. Provision base year documents and extension documents must be kept for the duration of being on the provision program, plus three years.

Why are Timelines, Reporting, and Recordkeeping Important?

There are specific timelines that must be adhered to in order to ensure deadlines are met and sponsors remain compliant with all State agency and USDA regulations. Many of these timelines pertain to daily, weekly, monthly, and annual reports that are necessary requirements for running a successful and compliant meal service program. Retained records provide USDA, the State agency, or auditors proof of served reimbursable meals and compliance with all rules and regulations. All paperwork may be requested in an investigation or review and failure to have this important documentation may result in meals being disallowed.

Resources

Additional resources may be available for this topic. Please check the Idaho School Nutrition Reference Guide website for copies of manuals, user guides, and helpful links to relevant subject matter.